

Office Locations

Bellingham

(360) 676-2114
PO Box 1176
1904 Humboldt St.
Suite A
Bellingham, 98227-1176

Everett

(425) 356-2911
11627-B Airport Rd. #8
Everett, 98204-8714

Kennewick

(509) 585-1501
PO Box 7207
22 W. Kennewick Ave.
Kennewick, 99336-1605

Kent

(253) 437-3440
Cascade East Building
20819 72nd Ave. S.
Suite 680
Kent, 98032-2391

Lacey

(360) 486-2366
Lacey Center
4565 7th Avenue SE
Lacey, 98513

Port Angeles

(360) 457-2564
PO Box 400
734 E. First Street
Suite B
Port Angeles, 98362-0064

Seattle

(206) 956-3002
2101 4th Ave.
Suite 1400
Seattle, 98121-2300

Spokane

(509) 482-3800
4407 N. Division
Suite 300
Spokane, 99207-1685

Tacoma

(253) 593-2722
3315 S. 23rd St.
Suite 300
Tacoma, 98405-1605

Vancouver

(360) 260-6176
PO Box 1648
8008 NE Fourth Plain Blvd.
Suite 320
Vancouver, 98668-1648

Wenatchee

(509) 663-9714
PO Box 220
630 N. Chelan
Suite B3
Wenatchee, 98807-0220

Yakima

(509) 575-2783
1714 S. 16th Ave.
Yakima, 98902-5713

Telephone Information Center
1-800-647-7706
TTY 1-800-451-7985

Please send your completed form
to the office nearest you.

TEMPORARY BUSINESS REGISTRATION

Owner Name _____
Business Name _____
Business Address _____
Business Telephone _____ Type of Business (check one below):
Sole Owner _____ Corporation _____ Independent Representative _____ Association _____ Partnership _____
Contact Person _____ Type of Goods Sold _____
How many Washington employees do you have working this activity? _____
Name of Activity _____ Type of Activity _____
Dates of Activity _____
Location of Activity _____

Send this completed form to the Revenue office nearest you.

Washington State TEMPORARY BUSINESS REGISTRATION



To inquire about the availability of this
brochure in an alternate format for the
visually impaired,
please call (360) 486-2342.
Teletype (TTY) users please call
1-800-451-7985.



<http://dor.wa.gov>

Prepared by the Taxpayer Services Division

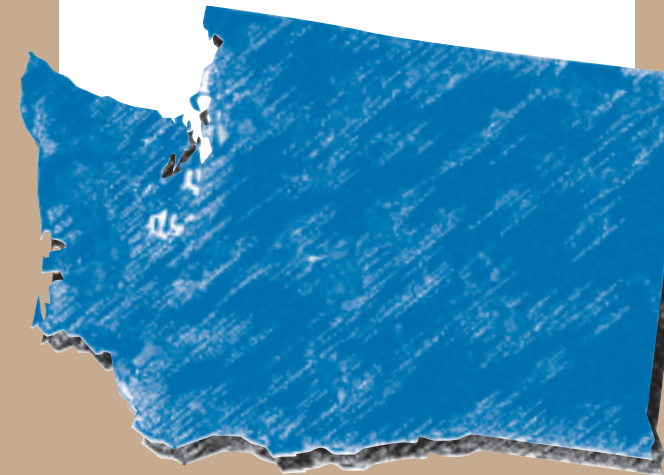


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Washington State TEMPORARY BUSINESS REGISTRATION

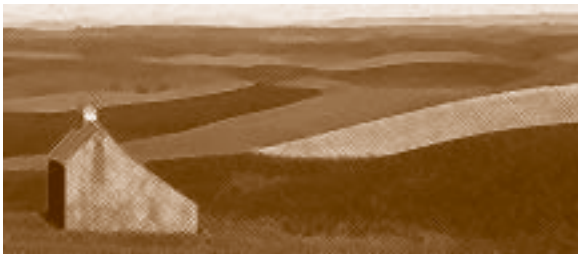




The state of Washington welcomes your temporary business. We want to assist you in making the business registration process as easy and convenient as possible.

Anyone who engages in temporary business activity which has a definite, predetermined operation no longer than one month or which has a seasonal operation which lasts no longer than three months does not need to register as a permanent business. However, they must register for temporary business status. Each temporary business registration is valid for one event only. No more than two events are permitted in each calendar year. There is no charge for this temporary registration.

If you qualify for temporary registration, simply fill out the form on the back of this brochure. You may mail or hand deliver your completed registration form to any of the Department of Revenue's field offices listed on the back of this brochure. If you plan to hire employees who will work in Washington, please be sure to include that information on the application. The departments of Labor and Industries and Employment Security will contact you with further instructions.



After your registration is processed, you will receive a temporary registration certificate with reporting instructions. Businesses operating in Washington are responsible for reporting and paying Washington business taxes. The business and occupation (B&O) tax is an excise tax based on gross receipts and is considered an excise tax for operating a business in Washington. The retail sales tax is collected from your customers on the cost of purchases and some services. Use tax is collected on items for which retail sales tax was not previously paid. A more detailed description of these taxes follows.



Retailing B and O

RATE .00471

You pay the retailing business and occupation tax on the amount you charge for retail sales of goods. Also, certain types of services performed on property of others and some personal services are subject to the retailing business and occupation tax. For instance, if you sell fireworks, Christmas trees, crafts, food at fairs or concessions, repair computers or paint automobiles, you are retailing.

If you retail, you must collect the retail sales tax from the buyer of the goods or the person for whom the labor is performed.

Wholesaling B and O

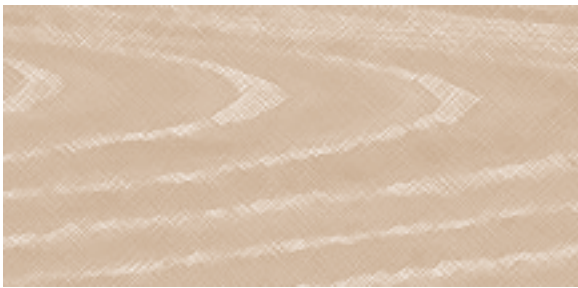
RATE .00484

Wholesaling business and occupation tax applies to the total amount you charge for goods sold to persons who will resell them in the regular course of their business. Services performed for others on property which will be sold also is subject to the wholesaling tax. For instance, income received for crafts you sell to a retail store for resale or subcontracting you perform for a prime contractor are subject to the wholesaling tax. **NOTE:** You must receive and retain a properly completed resale certificate from the buyer.

Service and Other Activities B and O

RATE .015

The service and other activities business and occupation tax is due on the total amount you charge for providing temporary personal or professional services to persons (as opposed to services on goods). You may provide service as a doctor, hold casino nights or bingo, collect fees for public seminars or provide amusement rides. **NOTE:** If you provide services on property, such as construction, lawn mowing, TV repair, plumbing or auto repair, you must use the retailing or wholesaling classifications.



Retail Sales Tax

RATES VARY FROM .070 TO .093

You must collect the retail sales tax from your customer on the amount you charge for the goods they buy from you for their own use and/or for services performed on customer's property in Washington. (See the retailing B&O tax section for examples.) The state rate is .065 and is added to the local rates, which vary from .005 to .028.

Use Tax

RATES VARY FROM .070 TO .093

Use tax is due on goods or materials used in Washington on which you have not paid retail sales or use tax elsewhere. Generally, the taxable amount is the purchase price. For example, if you provide books or pamphlets for no additional charge at a seminar, and did not pay sales or use tax when you bought the books, you would owe use tax on the amount you paid for the books. The state rate is .065, while the additional local rates vary from .005 to .028.

If you have any questions, please contact one of the offices listed on the back of this brochure. A Department of Revenue representative will be glad to help you.